Illinois Department of Revenue

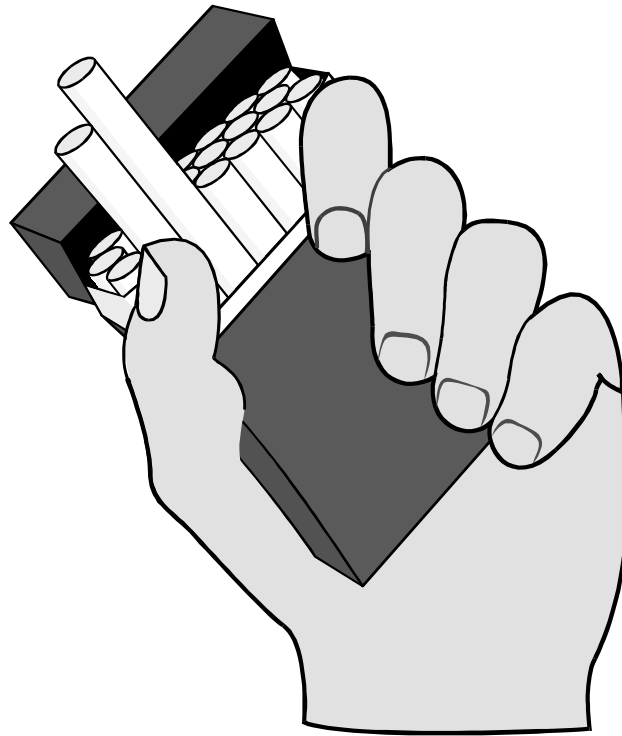# Electronic Filing
Cigarette Returns

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Overview

Effective January 1, 2003, the Illinois Department of Revenue (IDOR) has implemented an electronic filing and payment program for cigarette taxpayers and schedule filers. We will be accepting electronic:

• **Form RC-6, Cigarette Revenue Return**, and supporting schedules from licensed in-state distributors;

• **Form RC-6-A, Out-of-State Cigarette Revenue Return** and supporting schedules from licensed out-of-state distributors; and

• **Form RC-6-X, Amended Cigarette Revenue Return**, and supporting schedules from licensed in-state distributors;

• **Form RC-6-A-X, Amended Out-of-State Cigarette Revenue Return** and supporting schedules from licensed out-of-state distributors; and

•• **Schedule CM, Sales of Cigarettes into Illinois by Manufacturers or Importers,** from manufacturers and importers.

The Illinois Electronic Filing Program for Cigarette Revenue returns and schedules offers two methods of electronic submission – direct transmission and via 3.5" diskette.

With the direct transmission method, electronic cigarette returns and schedules are transmitted via dial-up telephone lines (modem to modem) directly to computers at IDOR in Springfield, Illinois. With the diskette method, electronic cigarette returns and schedules are submitted on 3.5" diskette(s).

In order to participate in this program, you must be properly registered for electronic filing.

All applicants must agree to comply with all of the requirements and specifications set forth by IDOR in this procedure manual and 86 Illinois Administrative Code Part 760, Electronic Filing of Returns or Other Documents. In addition, all applicants, including those who develop software, must successfully complete testing.

≡Note→ The information contained in this publication does not represent binding positions of IDOR, may not be cited authority for positions taken by taxpayers and create no rights for taxpayers under the Taxpayers' Bill of Rights Act.

❓ What is an electronically filed return?

An electronically filed return or schedule consists of data transmitted or provided to IDOR by electronic means. In total, electronic returns and schedules contain the same information as traditionally filed paper documents. We will accept:

- Form RC-6, Form RC-6-A, Form RC-6-X, Form RC-6-A-X, and the following supporting schedules:

  Schedule CA (RC-7), Cigarettes Imported for Sale with No IL Cigarette Revenue Stamps Affixed to Original Packages

  Schedule CB (RC-8), Cigarettes Purchased in IL with No IL Cigarette Revenue Stamps Affixed to Original Packages

  Schedule CC (RC-9), Cigarettes Purchased with IL Cigarette Revenue Stamps Affixed to Original Packages

  Schedule CD (RC-10), Out-of-State Cigarette Sales or Shipments

  Schedule CE (RC-11), Sales of Cigarettes to Licensed Distributors

  Schedule CF (RC-12), Inventory of Stamps and Cigarettes on Hand

  Schedule CF-1 (RC-12-A), Value of Stamps Purchased and Stamp Credit Memoranda

  Schedule CK (RC-13), Shipments of Unstamped Cigarettes into Illinois

  Schedule CL (RC-14), Shipments of Stamped Cigarettes into Illinois

  Schedule CH (RC-127), Other Deductions - Cigarette Tax

  Form RC-6-W, Cigarette Revenue Return Worksheet

  Form RC-6-A-W, Out-of-State Cigarette Revenue Return Worksheet

- Schedule CM (RC-36) – Sales of Cigarettes into Illinois by Manufacturers or Importers (from manufacturers and importers)

All returns/schedules must be transmitted within a single file via electronic data transfer (modem to modem) or provided on 3.5" diskette(s)and must include an electronic signature (See **"Electronic Signatures"**).

Paper documents that contain information that cannot be electronically provided must be mailed to IDOR. They include:

- Copies of schedules, invoices, and bills of lading requested for verification purposes.

- Final returns that are electronically filed require the taxpayer to send an explanation as to the reason(s) for a final return (*e.g.,* business sold or discontinued). (See **"How to file a final return electronically".**)

- A return and payment that are made in protest in accordance with Section 2a.1 of the State Officers and Employees Money Disposition Act (30 ILCS 230/2a.1), requires the corresponding notice to be mailed to IDOR. (See **"How to file a protested return electronically".**)

- Change of address requires the taxpayer to notify IDOR by telephone or in writing. (See **"If your address changes".**)

❓ Am I required to file electronically?

Mandatory Electronic Filing
Returns filed by taxpayers who have 30 or more schedule transactions per month must be accompanied by computer generated electronic schedules via electronic data transfer (modem to modem) or on 3.5" diskette(s).

Voluntary Electronic Filing
Taxpayers who are not required to file electronically may also participate in this program. Taxpayers that are voluntarily participating in this program may file via electronic data transfer (modem to modem) or on 3.5" diskette(s).

When is my electronic *return* due?

Electronic Data Transfer:

The due date for an electronic return is identical to that of a paper-based return. When the due date for filing a return with IDOR falls on a weekend or a holiday observed by the State of Illinois, IDOR will accept the electronic return on the next business day. Electronic filers are responsible for timely initiating the transmission to assure the return is received and acknowledged as accepted by IDOR on the day following the weekend or observed holiday.

The receipt date of the electronic return will be when the telephone transmission ends for participants transmitting directly to IDOR, provided the return is acknowledged as accepted.

Note: Taxpayers are reminded that the provisions of Section 1.25 of the Statute on Statutes [5 ILCS 70/1.25], asserting that returns transmitted through the United States mail are deemed filed with or received by the State on the date shown by the post office cancellation mark stamped upon the envelope or other wrapper containing it, do not apply to returns filed by electronic means as those returns are not transmitted by mail.

3.5" Diskettes:

In the case where a taxpayer submits an electronically filed return on 3.5" diskette(s), Section 1.25 of the Statute on Statutes [5 ILCS 70/1.25], asserting that returns transmitted through the United States mail are deemed filed with or received by the State on the date shown by the post office cancellation mark stamped upon the envelope or other wrapper containing it, applies.

Ways to Participate in Electronic Filing

Electronic filers can perform all of the functions themselves associated with this electronic filing program, or they can use services of another accepted electronic filer (third party) to participate in the electronic filing program. For example, a participant can be a:

- taxpayer who prepares the electronic return or other document and transmits it directly or otherwise provides it to IDOR using software developed by the taxpayer or a commercial software provider.
- taxpayer who uses the services of a service group or other third party to prepare the electronic return or other document and transmits it or otherwise provides it to IDOR.
- third party transmitter who takes prepared returns from taxpayers or service groups and transmits them to IDOR directly.
- service group or other third party who prepares electronic returns or other documents and transmits them to IDOR directly.
- software developer who develops software to
  - format return information to conform with IDOR specifications; and/or
  - transmit to IDOR directly or provide electronic returns to IDOR.

Taxpayers who use service groups, other third parties or other agents to electronically file returns or schedules under this program, remain responsible for their own registration.

Application and Registration for Electronic Filing

All participants must be registered to be accepted into the Illinois Cigarette Revenue return electronic filing program. This includes licensed in-state distributors, manufacturers, licensed out-of-state distributors, service groups or bureaus, software developers, and any participant who is transmitting directly to IDOR (either for themselves or for others).

To register, complete and sign Form EF-1, Enrollment for Electronic Filing Program and mail to:
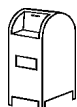
MISCELLANEOUS TAXES DIVISION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19039
SPRINGFIELD IL 62794-9039

Application and Registration for Electronic Filing *(Cont.)*

Taxpayers who use service groups or agents to file returns or other documents electronically remain responsible for completing their own registration. Service groups or other third parties or agents cannot complete or sign the enrollment form on behalf of a taxpayer.

Upon acceptance into the program, participants who transmit directly to us via electronic data transmission (modem to modem) will be assigned a logon identification (LID) number, a "test" password, and a "production" password. The LID number and passwords are unique for each transmitter and cannot be transferred among participants. The passwords must be kept secure. To access our communications processor, all transmitters must use their LID number and either the test password or the production password.

All electronic filers must successfully complete testing before they will be accepted into the program. This includes those transmitting directly to IDOR via electronic data transfer (modem to modem) and those submitting returns on 3.5" diskette(s). Upon successful testing, direct transmitters will receive their production password. We will provide written notification of the LID number and test password and instructions on how to receive a production password.

Participants must submit a revised EF-1 to IDOR to update the information contained on their most current enrollment form when there are changes involving:

- the taxpayer's name, the firm name, or doing business as (DBA) name(s);

- any address, telephone or contact representative;

- Federal Employer's Identification Number (FEIN), Social Security number (SSN), or Illinois Business Tax number (IBT);

- the electronic filing functions performed; or

- the taxpayer's or responsible party's electronic signature.

Electronic Signatures

All electronic returns filed via electronic data transfer (modem to modem) or on diskette must include an electronic signature that authenticates the taxpayer. Taxpayers must identify their electronic signature on their electronic filing enrollment form. The taxpayer, authorized officer, or other individual responsible for filing returns or other documents must also sign the electronic filing enrollment form. Manufacturers and importers are not required to include an electronic signature with Schedule CM's.

The taxpayer's electronic signature is to be used in lieu of a written signature when filing electronic returns, forms, or other documents with IDOR. The effect of including a valid electronic signature as part of a return transmission has the same legal effect as the taxpayer having signed the returns or other documents.

An electronic return filed via electronic data transfer (modem to modem) or by diskette will be considered unsigned unless the taxpayer's electronic signature is included, and received by IDOR, as part of that transmission.

An electronic signature is considered valid from the time it is registered by IDOR until it expires unless:

- IDOR receives a written request from the taxpayer to have that taxpayer's electronic signature invalidated. To continue electronic filing under this Part, the taxpayer must submit a revised EF-1 and identify a new electronic signature.

- the taxpayer submits a revised EF-1 and has identified a new electronic signature on that form.

- the taxpayer notifies IDOR that the electronic signature has been compromised. To continue electronic filing under this Part, the taxpayer must submit a revised EF-1 and identify a new electronic signature.

- the taxpayer's signature authorization has been revoked or suspended.

In addition, for electronic returns and other documents authorized to be filed under this program, a registered electronic signature is valid until the expiration of the corresponding certificate of registration or other certification issued by IDOR to the taxpayer. At that time, the taxpayer must either reconfirm the electronic signature previously selected or select a new electronic signature. Upon the expiration of the taxpayer's electronic signature, any electronically transmitted return and other documents containing the expired code will be considered unsigned.

Acknowledgements

Electronic Data Transfer

IDOR will create an acknowledgement (ACK) record for each return filed via electronic data transmission (modem to modem). Each ACK record will indicate one of the following:

- Accepted
- Accepted with errors
- Rejected
- Transmission rejection

Returns that are accepted with errors will be processed as filed. However, for returns that are rejected for any reason, a file containing only the corrected returns and associated headers and trailers must be transmitted. (See **"When is my electronic return due?"**)

When a transmission rejection is returned via the Acknowledgement file, the entire transmission must be retransmitted after corrections are made. None of these returns are considered filed or accepted.

3.5" Diskette(s)

Electronic filers who file on 3.5" diskette(s) will not receive an acknowledgement record. The taxpayer will be contacted by IDOR and notified of any errors. In the case of rejected returns, it will be the responsibility of the taxpayer to submit a perfected file. If the perfected file is received after the statutory due date, it will be considered a late-filed return.

Responsibilities

Electronic Filers

All electronic filers must comply with all of the requirements and specifications set forth by IDOR in this procedure manual and 86 Illinois Administrative Code Part 760, Electronic Filing of Returns or Other Documents and must keep records equivalent to the level of detail contained in an acceptable paper record. For example, see 86 Ill. Adm. Code 420.90 Books and Records.

Also, electronic filers must . . .

- ensure that electronic returns or other electronic documents are filed with IDOR in a timely manner. (See **"When is my electronic return due?"**)
- include both return and/or schedule data and electronic signature in the same file.
- ensure their own security and confidentiality of all transmitted data.
- make transmissions and retrieve acknowledgements in a timely manner. Acknowledgement records for returns filed via electronic data transfer (modem to modem) will normally be available from IDOR within 24 hours after the transmission is received. It is important for electronic filers to review the acknowledgement records to ensure their return was filed; or, to modify rejected returns and retransmit; or file on paper.
- match acknowledgement records to the original transmission files. Returns acknowledged as accepted with a detailed acknowledgement from IDOR will be considered filed returns. Returns acknowledged as rejected must be corrected and retransmitted, if possible. Returns that cannot be retransmitted must be timely filed on the corresponding paper form. **Note:** Electronic filers who file on 3.5" diskette(s) will not receive an acknowledgement record. The taxpayer will be contacted by IDOR and notified of any errors. In the case of rejected returns, it will be the responsibility of the taxpayer to submit a perfected file. If the perfected file is received after the statutory due date, it will be considered a late-filed return.
- immediately contact the Miscellaneous Taxes Division if an acknowledgement record has not been available after 36 hours from the transmission of the return.
- contact the Miscellaneous Taxes Division for assistance if returns have been rejected after three attempts, or if acknowledgements are received for returns that were not in the original transmissions.

Also, electronic filers must *not* . . .

- use software that has a Department assigned production password built into the software.
- recall or intercept electronically filed returns or other documents after they have been acknowledged as accepted in a detailed acknowledgement record sent from IDOR. If the taxpayer wishes to amend any accepted electronically filed return, an amended return must be electronically filed with IDOR. (See **"How to file an amended return electronically."**)

Taxpayers

Taxpayers are responsible for retaining copies of all the acknowledgement records received from IDOR or third party transmitters. These may be retained on magnetic media. Taxpayers must retain all copies of the acknowledgement files received from IDOR for as long as the taxpayer would be required to keep tax records in a paper format.

Electronic filers who provide transmission services

Electronic filers who provide transmission services to other electronic filers must:

- accept electronic returns or other documents for transmission to IDOR only from electronic filers accepted in this program;
- provide each of their clients with the acknowledgement records for their transmissions within 24 hours after the availability of the acknowledgement from IDOR; *and*
- retain copies of all acknowledgement records received from IDOR for one year from the date of receipt. These may be retained on magnetic media.

Electronic filers who are software developers

Electronic filers who are software developers must:

- correct any software errors quickly to assure timely transmission of electronic returns or other documents;
- expeditiously distribute any corrections to all electronic filers utilizing their software; and
- not incorporate into its software a Department assigned production password.

Monitoring and Suspension

IDOR will monitor the quality of electronic transmissions. If the quality is unacceptable, IDOR will contact the electronic filer, software developer, or transmitter. IDOR will also monitor complaints about electronic filers and issue warning or suspension letters as appropriate. IDOR reserves the right to suspend the electronic filing privilege of any electronic filer, software developer, or transmitter who varies from the requirements, specifications, and procedures stated in this guide and 86 Illinois Administrative Code Part 760, Electronic Filing of Returns Or Other Documents, or who does not consistently transmit error-free returns. When suspended, the electronic filer, software developer, or transmitter will be advised of the requirements for reinstatement into the program.

General Information

How to file an amended return electronically

To file an amended return electronically,
1) Correct the errors in the return you sent to us originally by doing the following:
    a) Invalid IBT, Tax Period in Step 1, and/or Date Fields - Replace the fields in error with the correct information. (You can replace the information with the correct data but you can not blank it out…)

IMPORTANT - If the file you sent originally had the wrong IBT or Tax Period, be sure to write the <u>correct</u> IBT and Tax Period at the top and the <u>incorrect</u> IBT/Tax Period in the space provided under the "Reasons" section.
    b) Any other field - Replace the fields in error with the correct information. (Or with zeroes if it should have been blank)
    c) Delete any records that should not have been sent the first time
    d) Add any records that were left out the first time
2) Put a "1" in the "AMENDED?" field of the tax return record.
3) If you are filing by diskette, please print AMENDED on the transmittal in large block letters
4) Complete a copy of the form below and send it to the Miscellaneous Tax Division.
    • If you file on diskette, include the completed form with your diskette and transmittal
    • If you are sending the file electronically, please mail or FAX a copy of the completed form to:
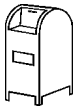
> **Illinois Department Of Revenue**
> **Miscellaneous Tax Division**
> **P.O. Box 19477**
> **Springfield, IL 62794-9477**
> **-or-**
> **FAX: 217 782-1152**

5) Send the entire *corrected* file again.

IMPORTANT: You must put the "1" into the "AMENDED?" field when you file an amended return electronically. If you leave the "1" out, the computer will <u>add</u> the new file to the existing records you sent in error instead of replacing the information that was wrong.

Cigarette Tax Return
Amended Return Information

IBT #: __ __ __ __ - __ __ __ __   Tax Period: __ __ / __ __ __ __

IL Cigarette license no: __ __ - __ __ __ __ __

Federal Employer's Identification number (FEIN): __ __ - __ __ __ __ __ __ __ __

Taxpayer's name: _____

Business' name: _____

Business' address: _____
    Number and Street

_____
    City   State   ZIP

Contact: _____   (__ __ __) __ __ __ - __ __ __ __
    (Name)   (Daytime phone number)

<u>REASONS:</u>

Check the reason(s) you are filing this amended return:

[ ] Error on a schedule or attachment

[ ] Entitled deduction was not included in the original return. Please explain the deduction:
    _____
    _____

[ ] Incorrect Illinois Business Tax number (IBT no.) was used on the original return.
    Tell us the **incorrect** IBT no.: __ __ __ __ - __ __ __ __

[ ] Incorrect tax period was reported on the original return.
    Tell us the **incorrect** reporting period: __ __ / __ __ __ __

[ ] Other. Please explain: _____

How to file a protested return electronically

Send the appropriate legal documentation to:
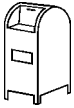
Illinois Department Of Revenue
Revenue Accounting Division - Mail Code 2-231
101 W. Jefferson
Springfield, IL 62702

Be sure the documentation you send to the Revenue Accounting Division includes the Illinois Business Tax Number, the tax period and the dollar amount being protested.

Send in the electronic return and schedules to the Miscellaneous Tax Division as you would normally.

If your address changes…

1. A copy of the "ADDRESS CHANGE INFORMATION" form below must be filled out and sent in to the Miscellaneous Tax Division.

    • If you file on diskette, include the completed form with your diskette and transmittal. Print the words "ADDRESS CHANGE" on the transmittal in large block letters.
    • If you are sending the file electronically, please mail or FAX a copy of the completed form to:
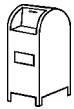
    Illinois Department Of Revenue
    Miscellaneous Tax Division
    P.O. Box 19477
    Springfield, IL 62794-9477
    -or-
    FAX: 217 782-1152

2. **IMPORTANT**:   put a "1" into the "ADDRESS CHANGE?" field in the return record.
3. Send in the return and schedules file to the Illinois Department of Revenue (IDOR) as you would normally.

- -

Cigarette Tax Return
Address Change Information

IBT #:   __ __ __ __ - __ __ __ __

IL Cigarette license no: __ __ - __ __ __ __ __ __

FEIN: __ __ - __ __ __ __ __ __ __

Business name: _____

Contact: _____   (__ __ __) __ __ __ - __ __ __ __
              (Name)   (Daytime phone number)

Old address: _____

                            _____

                            _____, __   _____-_____

New address: _____

                            _____

                            _____, __   _____-_____

General Information *(Cont.)*

If you are filing your final return…

1. A copy of the "FINAL RETURN INFORMATION" form below must be filled out and sent in to the Miscellaneous Tax Division.
   - If you file on diskette, include the completed form with your diskette and transmittal. Print the words "FINAL RETURN" on the transmittal in large block letters.
   - If you are sending the file electronically, please mail or FAX a copy of the completed form to:
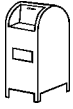
      Illinois Department Of Revenue
      Miscellaneous Tax Division
      P.O. Box 19477
      Springfield, IL 62794-9477
                  -or-
      FAX: 217 782-1152

2. **IMPORTANT:** put a "1" into the "FINAL RETURN?" field in the return record.
3. Send in the return and schedules file to IDOR as you would normally.

Cigarette Tax Return
Final Return Information

IBT #:   __ __ __ __ - __ __ __ __

IL Cigarette license no: __ __ - __ __ __ __ __

FEIN: __ __ - __ __ __ __ __ __ __

Contact: _____   (__ __ __) __ __ __ - __ __ __ __
                   (Name)   (Daytime phone number)

Business' name: _____

Business' address: _____

                   _____

City, State ZIP: _____, ___   _____-_____

Fill out one of the following options (a or b):

a)   I discontinued my business on   __ __ / __ __ / __ __ __ __
                   -or-

b)   I sold my business on   __ __ / __ __ / __ __ __ __
         If you sold your business, provide the new owner's name and address below:

                   _____

                   _____

                   _____

                   _____, ___   _____-_____

Electronic Data Transfer Requirements

Communications requirements

#1 These procedures are in effect currently. IDOR may find it necessary to alter procedures in the future to adapt to changing conditions.

#2 All data communications will be over the Public Switched Telephone Network to IDOR's communications processor in Springfield, Illinois.

#3 IDOR supports both asynchronous and 3780 synchronous communications.

#4 Asynchronous transmission files can be optionally compressed using PKZIP® or WINZIP®. This option will reduce transmission times by 30% - 80%.

#5 Asynchronous data communications options:

    a Character code:
- **(i)** ASCII only

    b File transfer protocol:
- **(i)** ZMODEM (32-bit CRC error detection with 1K data subpackets)

    c Modem speed:
- **(i)** Minimum 2400 bps
- **(ii)** Maximum to 51200 bps (depending on quality of phone connection)

    d Modulation:
- **(i)** V.90 56Kbps
- **(ii)** V.FC
- **(iii)** V.34 33.6 Kbps
- **(iv)** V.32 & V.32bis
- **(v)** V.22bis

    e Error control:
- **(i)** V.42
- **(ii)** MNP 2-4

    f Data compression:
- **(i)** V.42bis
- **(ii)** MNP5

Steps for Transmission Exchanges, Asynchronous only

#1 A transmission session is initiated when the transmitter dials the appropriate telephone number. IDOR's communications processor will respond:

    a ILLINOIS DEPT OF REVENUE SYSTEMS
UNAUTHORIZED USE MAY RESULT IN
CIVIL AND/OR CRIMINAL PENALTIES

    b ENTER YOUR PASSWORD:

#2 The transmitter sends the assigned LOGON and password.

#3 If the LOGON and password is correct, IDOR's communications processor will respond:

    a ARE YOU READY TO RECEIVE ACKNOWLEDGEMENTS?

#4 If the transmitter responds "N" or "n", the Acknowledgement step will not proceed. Instead, IDOR's communications processor will respond:

    a EFS READY TO RECEIVE

#5 If the transmitter responds with a "Y" or "y", one of the following will occur:

    a If the transmitter has previously sent files, all acknowledgement files not sent previously will be sent before another file can be transmitted to IDOR. (**Note:** All files are kept on the system for five days.) In this case, IDOR's communications processor will respond:
- **(i)** YOU HAVE 120 SECONDS TO BEGIN RECEIVING ACK FILE.

    b If a transmitter has no acknowledgement files from a previous transmission, IDOR will respond:
- **(i)** NO ACKNOWLEDGEMENTS TO TRANSMIT

Steps for Transmission Exchanges, Asynchronous only (cont.)

#6   After successful transmission of the acknowledgement file, IDOR's communications processor will respond:

    a   ACKNOWLEDGEMENT FILE TRANSMISSION COMPLETE.

    b   EFS READY TO RECEIVE

#7   If the transmitter does not have a file to transmit, the transmitter should disconnect from IDOR's communications processor. Otherwise, the transmitter should begin transmission of the file. **Note:** *More than one file may be transmitted.*

#8   After successful receipt of the transmission(s), IDOR's communications processor will respond:

    a   TRANSFER COMPLETE.

    b   BBS NUMBER = x

            MODEM NUMBER = x
            aaaaaaaa.aaa<-FileName1.ext
            bbbbbbbb.bbb<-FileName2.ext
            cccccccc.ccc<-FileName3.ext

    c   PLEASE HANG UP.

#9   IDOR's communications processor will then disconnect. The transmitter should not assume a transmission was completed successfully unless he receives the final message screen described in part (8).

#10   Aborted transmissions must be restarted from the beginning.

Error recovery

When errors are found, the file must be corrected and re-transmitted before it will be accepted by IDOR.

What to do if the lines are down

If you are having a problem that seems to be caused by hardware or software failure on our end, call Electronic Commerce Support during normal working hours. (Telephone numbers and hours are listed in the next section.)

If the problem occurs after normal working hours, call Computer Operations, identify yourself as an electronic transmitter, and explain what is wrong. They will try to correct the problem and/or contact someone who can help you.

If the problem can't be solved within a reasonable amount of time, you may be required to send the data to us on 3.5" HD Diskettes formatted for an IBM PC or PC Compatible.   The diskette(s) should be in the same format as the Electronic Data Transmissions. The use of PKZIP® or WINZIP® is encouraged in order to reduce the number of diskettes required.

Who to contact with questions or problems

Questions about record formats, edits, errors, improperly completed forms, *etc.,*:

    Miscellaneous Tax Division   (8:30 a.m. - 4:30 p.m., Monday thru Friday, except for legal holidays): **217 782-6045**
              Email: excisetaxefp@revenue.state.il.us

Communications questions, hardware or software failures on our end:

    Electronic Commerce Support   (7:00 a.m. - 3:30 p.m., Monday thru Friday, except for legal holidays):
        217 782-3791   or   **217 524-0518**

After hours (24 hours a day, 7 days a week) or on holidays - except Thanksgiving, Christmas, & New Year's): **217 782-8622**

Diskette Requirements

General Requirements

1. Type of diskettes allowed - 3.5" diskettes (IBM PC formatted)

2. The diskette must be blank except for the Cigarette Tax return and schedules.

3. You can have only one tax liability per diskette.

4. Each diskette file must be accompanied by a paper transmittal (See **page 16**).

5. Each diskette submitted must have an external label on the diskette with the description "RC-6 Return", "RC-6-A Return", or "Cigarette Schedule CM", name and address info, IBT#, and tax period. (On Schedule CM, use your FEIN if you don't have an IBT#)

6. File must be in a flat ASCII text file format.

7. Trailing spaces at the end of a record may be truncated.

8. Each record must be terminated with a carriage-return/line-feed (PC DOS compatible format.) If you use a different operating system such as UNIX, you must convert the file to DOS format in order to file by diskette.

9. Use of the compression software PKZIP® or WINZIP® is recommended for large files. If you use ZIP compression, be sure the filename on the diskette has a .ZIP extension. Do not create a self-extracting file.

10. Diskettes containing computer viruses will be rejected… (IDOR will contact you to let you know that you have a virus.) You must submit a new virus-free diskette before your tax return will be accepted.

11. If the diskette is unreadable, you will be contacted by IDOR. You must submit a readable diskette before the tax return will be accepted.

12. Diskettes will not be returned.

Please send diskette(s) and accompanying documents to:
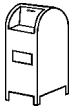
Miscellaneous Tax Division
Illinois Department Of Revenue
P.O. Box 19477
Springfield, IL 62794-9477

Example of Transmittal Which Should Accompany Each Diskette File

Illinois Department Of Revenue

Cigarette Revenue Return – RC-6
(- or -)
Out-of-State Cigarette Revenue Return – RC-6-A
(-or -)
Sales of Cigarettes into Illinois by Manufacturers or Importers, Schedule CM

Filer's name: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
Address: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
                       XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
City/State/ZIP: XXXXXXXXXXXXXXXXXXXXXX, XX 99999-9999

Disk creation date: MM/DD/YYYY

Contact name: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
Contact phone: (999) 999-9999   ext. 99999

Tax preparer's name: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
Address: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
                       XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
City/State/ZIP: XXXXXXXXXXXXXXXXXXXX, XX 99999-9999

Tax period: MM/YYYY
Filer's IBT no.:   9999-9999
Number of records: 99999999999999

(If this is your final return, your address has changed, or you are filing an amended return, write FINAL RETURN, AD-DRESS CHANGE, or AMENDED on this transmittal in large block letters and attach the appropriate form to the transmittal. See "General Information".)

Example of Information That Should be on the External Label

Please put the following information on your external label on the diskette(s):

      "**RC-6 Return**" -or-
      "**RC-6-A Return**" -or-
      "**Cigarette Schedule CM**"   Your Company's IBT# and FEIN#
      Your Company's Name   Tax Period
      Your Company's Address   Creation Date
      Sequence Number, if more than one diskette (*example:* 1 of 2, 2 of 2, *etc*…)

Contact us with questions or problems

Questions about record formats, edits, errors, improperly completed forms, *etc.,*..:
      Miscellaneous Taxes Division: (8:30 a.m. - 4:30 p.m., Monday thru Friday, except for legal holidays): **217 782-6045**
                  Email: excisetaxefp@revenue.state.il.us

Problems with the Diskette, technical questions about header and trailer records:
        Data Entry Support Section: **217 524-6410**
                  Email: excisetaxefp@revenue.state.il.us

Record Layouts

General Formatting

Record Ordering

Each file you submit must follow the prescribed ordering scheme. The first record for each return in the transmission file must be a header record, followed immediately by the return record. Schedule records then follow the return record and should be in sequential order. (See Sequence Numbers). The last record must be the end of file record. Transmission files that are not properly ordered may be rejected.

IBT SSN, FEIN, License, and Account numbers

You must enter the entire IBT, FEIN, or Account number excluding special characters such as hyphens, slashes, or dashes and no embedded spaces. Please left justify, right space fill. Include leading zeros if they are part of the number. Please space-fill the field if number is not known.

Examples: For IBT# 1234-5678, the field should have "12345678"
For Account/FEIN# 37-0987654, the field should have "370987654"
For SSN# 012-34-5678, the field should have "012345678"
For License number U-001234, the field should have "U001234"
For unknown numbers, the field should be blank (space-filled).

Money Amount Fields

To format a money amount field you must enter 11 "dollar" positions and 2 "cents" positions. Please right-justify and include leading zeroes if there is an amount to enter. Do not enter the decimal point. Space-fill if the field is not needed. Negative values are not allowed.

Examples: For $12,345,678,901.12, the field should have "1234567890112"
For $123.45, the field should have "0000000012345"
For $0.00, the field should be blank (space-filled). (See **"Amended Forms"** later in this section.).

Number of Cigarettes Fields

To correctly format a "Number of Cigarettes" field you must enter 13 whole positions and no decimal places. Please right-justify and include leading zeroes if there is a number to enter. Space-fill if the field is not needed.

Examples: For 6,789,012 cigarettes, the field should have "0000006789012"
For 0 cigarettes , the field should be blank (space-filled). (See **"Amended Forms"** later in this section.).

Stamp Value Fields

To correctly format the stamp value field, please enter one whole number followed by 3 decimal positions. Do not enter the decimal point. If field is present, it must be completely numeric. Space fill if the field is not needed.

Examples: For a value of .29, the field should have "0290"
For a value of .49, the field should have "0490"
For a value of .58, the field should have "0580"
For a value of .98, the field should have "0980"
For a value of .725, the field should have "0725"
For a value of 1.225, the field should have "1225"
For an unknown value, the field should be blank (space-filled).

ZIP Code Field

To format the ZIP code field you must enter the ZIP code in the first five positions and the extended ZIP (or ZIP +4) code in the last four. If you know the ZIP, but not the +4, enter the ZIP code and leave the last four positions blank. If you don't know the ZIP, leave the entire field blank (space-filled).

Examples: For a ZIP code of 62341-3980, the field should have "623413980"
For a ZIP code of 62341, the field should have "62341   "
For an unknown ZIP code, the field should be blank (space-filled).

Invoice Number Fields

To format an invoice number you must enter the entire invoice number (letters and numbers) excluding special characters such as dashes, underscores, slashes etc… and no embedded spaces. Please left justify, right space fill. Please space-fill the field if invoice number is not known.

> **Examples:**   For Invoice number "A – 0012-34", the field should have "A001234"
> If Invoice number is unknown, the field should be blank (space-filled).

Dates

For a full date, be sure the date is entered in year/month/day format. Make the year a 4-position year. Please space-fill the field if the date is not known. Other dates, such as the Tax Period, do not require the day. In this case, simply enter the year and month. (The record layouts will tell you which format to use. Y – year, M – month, D – day.)

> **Examples:**   For January 25, 2003, the field would be in the record as "20030125"
> For the Tax Period type of date, the field would be "200301"
> For an unknown date, *if the date is not a required field*, the field would be blank (space-filled).

Sequence Numbers

On all schedules, the sequence number must be numeric. Please right-justify, left zero fill. The first schedule of any one type would be 00001; the second schedule of that same type would be 00002, the third 00003 and so on. For example, If you have a Schedule CA and a Schedule CB, Schedule CA should have sequence number 00001, 00002, and so on. Schedule CB would start with sequence number 00001, 0002, and so on. This field is used to identify specific records in error in the acknowledgement file that we return to you, so it is important that it be correct.
For the return records – zero-fill this field.

Revision Number

The Revision number is printed on the top right corner of the RC-6/RC-6-A Return forms just above the words "Do not write above this line". It is found in the top line of a group of what looks like meaningless letters and follows "REV" or "REV NO". If the return does not have this information printed on it, then you are using an old (incorrect) version of the return. When you file electronically, you must use the latest version of the return, schedules, and worksheets. (You will be able to tell them apart because old versions do not have the same information that we ask for in the record layout.) If a schedule or worksheet does not have a revision number, leave the revision number field blank (space-filled) on those records.

Example of how the correct return form should look:

> In this case, the Revision number is **"1"**.

```
 _____
| REV 1                  |
| E S ___/___/___        |
|___NS___DP___CA_____|
  Do not write above this line
```

Amended and "X" type forms

On amended returns, you need to send us the entire file, as it should have been filled out originally. The information you send in an "amended" file will replace the existing information on our system.
Also: Normally, any field with all zeroes should be space filled. However, on amended returns you may need to zero-out a field that was entered previously. If this is the case, zero-fill the field instead of leaving it blank or entering a negative value. This is the only time you should have a field that contains all zeroes.

Header, End of File and Acknowledgement Record Layouts

Header record layout

A Header record must be included at the beginning of the records to tell our programs the type of work contained in the records that follow. Each electronic transmission can include any one or more of six different "types" of work:

1 RC-6 returns with the attached schedules
2 RC-6-A returns with the attached schedules
3 Schedule CM records
4 RC-6-X returns with the attached schedules
5 RC-6-A-X returns with the attached schedules

Include one header record at the beginning of each different type of work and everytime the liability period changes. If you file more than one return at a time or for more than one company at a time, as a service group would, you must include a header at the beginning of each return.

The same rule applies to the Schedule CM. (Each company should have one header for each liability.)

Field #	Pos.	Length	Type	Field description
1	01-13	13	A/N	Constant Plugged "*************" (thirteen asterisks)
2	14-16	3	A/N	**FORM TYPE** Plugged "HDR".
3	17-21	5	A/N	**TRANSMITTER ID** Must enter. This is a unique alpha-numeric identifier assigned by IDOR to identify the sender. (All filers sending in Cigarette and Cigarette Use Tax Returns and Schedules electronically must be registered with IDOR before sending in their first file. You will be given a Transmitter ID and password at this time.)
4	22-29	8	A/N	**JOB TYPE ID** Must enter. Left justify, space fill on the right. Enter "**RC6**" for RC-6 and attached schedules Enter "**RC6A**" for RC-6-A and attached schedules Enter "**SCHCM**" for CM Schedules Enter "**RC6X**" for RC-6-X and attached schedules Enter "**RC6AX**" for RC-6-A-X and attached schedules
5	30	1	A	**TYPE OF TRANSMISSION INDICATOR** Plug "D" for Diskette, "M" for modem

End of file record layout

This record will be the **LAST** record of every file. It is used to be sure we received everything you intended to send.

Field #	Pos.	Length	Type	Field description
1	01-13	13	A/N	Constant Plugged "*************" (thirteen asterisks)
2	14-16	3	A/N	**FORM TYPE** Plugged "EOF"
3	17-24	8	N	**TOTAL NUMBER OF RECORDS** Must enter total number of records in file, including the Header record(s), but not including the End of File record. Right justify, left zero fill.

Acknowledgement file

This file will be posted for pickup by the transmitter after we have received the electronic file. It is created to confirm that we received the file and to list errors that must be corrected before the data is sent again.

The Acknowledgement (ACK) file consists of four different types of records:
- The first record in the Acknowledgement file is a Header record you sent us. (If you sent more than one type of work, you will have one header record returned for each one that you sent us.)
- The last record in the Acknowledgement file is an End of File record.
- After each header record, you may have one or more ACK records, each one followed by all of the Acknowledgement Error (ACR) records associated with it.
    - If the Return/Schedule CM is accepted, you will have an ACK record with an "A" in the Acceptance Code. No ACR records will follow it.
    - If the file is rejected due to an invalid header format or an interrupted/incomplete transmission, you will receive an ACK record with a "T" in the Acceptance Code and the words "BAD TRANSMISSION" in columns 17-32.
    - If the file is rejected due to our record count not matching the "Total Number of Records" field in your End of File record, you will receive an ACK record with a "T" in the Acceptance Code and the words "OUT OF BALANCE" in columns 17-32.
    - If it is rejected for other reasons, or accepted with errors, you will have an ACK record with an "R" or "E" in the Acceptance Code followed by one ACR record for each record in your file that requires correction. (We list only the first 50 error codes per record in error.)

Files with transmission rejection, "T" in the Acceptance code, must be corrected and retransmitted since none of the returns were accepted for processing. Rejected returns, "R" in the Acceptance code, must be corrected and reassembled into a new file with appropriate headers and trailers since they were not accepted for processing.

You will get one acknowledgement for each return (this will include the attached schedules), one for all Schedule CM's filed for each taxpayer/liability, and one for each debit authorization.
- If a return is rejected, all records for that return are rejected, including the attached schedules.
- If a Schedule CM file is rejected, all Schedule CM's for that taxpayer/liability are rejected.

ACK record:

Field #	Pos.	Length	Type	Field description
1	01-13	13	A/N	Constant Plugged "*************" (thirteen asterisks)
2	14-16	3	A/N	**FORM TYPE** Plugged "ACK"
3	17-29	13	A/N	**TAXPAYER ID** This will be the IBT as you entered it in the file we received. Left justified right, space filled.
4	30-35	6	A/N	**TAX PERIOD** (Shown as you entered it in the file we received. Should be YYYYMM)
5	36-40	5	A/N	**TYPE OF DATA** Will be one of the following: Enter "**RC6**" for RC-6 and attached schedules Enter "**RC6A**" for RC-6-A and attached schedules Enter "**SCHCM**" for CM Schedules Enter "**RC6X**" for RC-6-X and attached schedules Enter "**RC6AX**" for RC-6-A-X and attached schedules
6	41	1	A/N	**ACCEPTANCE CODE** A – Accepted E – Accepted with Errors R – Rejected T – Transmission Rejected
7	42-49	8	N	**RECEIVED DATE** If the data is accepted, this will be the date we officially received the return. (This is the date used to verify whether the return was filed timely or not.) If the data is rejected, this field will be blank. (YYYYMMDD)
8	50-69	20	A/N	**Space Filled**

Note: Electronic filers who file on 3.5" diskette will not receive an acknowledgement file. The taxpayer will be contacted by the Department and notified of any errors.

Acknowledgement Error (ACR) record:

If the Return or Schedule CM in this transmission is accepted with errors or rejected, the following record will identify each record in error and the type of errors contained within it. You may have between 1 and 50 Field/Error Code pairs per record in error.

Field #	Pos.	Length	Type	Field description
1	01-13	13	A/N	Constant Plugged "*************" (thirteen asterisks)
2	14-16	3	A/N	**FORM TYPE** Plugged "ACR"
3	17-29	13	A/N	**TAXPAYER ID** This will be the IBT as you entered it in the file we received. Left justified, right space filled.
4	30-35	6	A/N	**TAX PERIOD** (Shown as you entered it in the file we received. Should be YYYYMM)
5	36-40	5	A/N	**FORM TYPE FROM RECORD IN ERROR** Could contain the Form Type (Column 14-16) from the record in error plus two trailing spaces) or it can be blank.
6	41	1	A/N	**ACCEPTANCE CODE FROM ACK**…
7	42-46	5	A/N	**SEQUENCE NUMBER FROM RECORD IN ERROR** Could contain the Sequence Number (Column 17-21) from the record in error or it can be blank.
8, 10 12, *etc.* *up to 50 codes.*	47-50, 54-57, 61-64, Etc.	4	N	**FIELD CODE** This will be the number of the field in error (from the record layouts…)
9,11, 13, etc. *up to 50 codes.*	51-53, 58-60, 65-67, Etc.	3	N	**ERROR CODE** See "*Error Codes used in the Acknowledgement File*"

Error Codes Used in the Acknowledgement File

Reject Errors

Failure of the edits listed below will cause the return to be rejected without the return being processed by IDOR.

013   All fields must contain the type of data specified in the record layouts. Alphanumeric must be left justified and blank filled. Numeric must be right justified and zero filled.

300   Illinois Business Taxpayer (IBT) number must be present, and eight numbers in length and valid.

310   Liability Period/Account Period Ending (APE) month must be in the range of 01 to 12, and the year must not be earlier than 1999 or after current year plus one.

625   Taxpayer sending return information must be correctly enrolled in IDOR's Electronic Filing Program.

705   The form type must be present and valid.

725   All schedule records must follow a return and have the same IBT and APE as the return. However, this does not apply to Schedule CM. If the Schedue is a "CM," the IBT and APE must be the same for all Schedule CM's following the header record.

730   Invoice date must be spaces or month 1-12, day 1-31, and year greater than 1999 and not greater than the current year.

Advisory Errors

Failure of the following edits will cause an advisory error to appear in the acknowledgement but will not cause the return or payment to be rejected. The advisory error conditions may also cause delays during tax system processing by IDOR.

035   Duplicate or invalid sequence numbers are present on a particular schedule.

500   Signature code is present in the return transaction, but does not match the signature code registered with IDOR for the participant.

510   Signature code is present in the return transaction, but no signature code has been registered with IDOR for the participant.

520   Signature code is not present in the return transaction.

Form RC-6 - *Record Layout*
Cigarette Revenue Return

Field#	Columns	Length	Description	Comments
Step 1: Identify your business				
1	01-13	13	Space filled	
2	14-16	3	Form Type Code	MUST ENTER. "201"
3	17-21	5	Sequence Number	MUST ENTER. "00000"
4	22-29	8	IBT Number	MUST ENTER. Illinois Business Tax (IBT) Number from Step 1
5	30-33	4	Space filled	
6	34-39	6	Tax Period	MUST ENTER. YYYYMM Tax Period from Step 1.
7	40-58	19	Space filled	
8	59	1	AMENDED?	Must be a "1" if this is an amended or "X" type return.
9	60	1	FINAL RETURN?	Must be a "1" if this is your final return.
10	61	1	ADDRESS CHANGE?	Must be a "1" if an address change is needed.
11	62-87	26	Space filled	
12	88	1	Revision Number	Enter the revision number from the top right corner of the form.
Step 2: Report your cigarette stock				
13	89-101	13	Line 8 – Inventory of all cigarettes on hand at the beginning of the month	
Line 9 – Cigarettes transferred during the month				
14	102-114	13	9a – Imported into Illinois and not stamped (Sch. CA)	
15	115-127	13	9b – Purchased in Illinois and not stamped (Sch. CB)	
16	128-140	13	9c – Purchased with stamps affixed (Sch. CC)	
17	141-153	13	Line 10 – **Add Lines 8 through 9c**. This is your beginning inventory plus purchases.	
18	154-166	13	Line 11 – Cigarettes with Illinois stamps affixed you returned to manufacturers	
19	167-179	13	Line 12 – Sales in interstate commerce (Sch. CD)	
20	180-192	13	Line 13 – Sales to other licensed distributors (Sch. CE)	
21	193-205	13	Line 14 – Other deductions (Sch. CH)	
22	206-218	13	Line 15 – **Add Lines 11, 12, 13, and 14**. This amount is your total deduction.	
23	219-231	13	Line 16 – **Subtract Line 15 from Line 10.** This is your inventory minus deductions.	
24	232-244	13	Line 17 – Cigarette inventory on hand at the end of the month (Sch. CF, Part 2c.)	
25	245-257	13	Line 18 – **Subtract Line 17 from Line 16.** This is the number of cigarettes sold subject to tax.	
26	258-270	13	Line 19 – **Multiply Line 18 by the appropriate mill rate**.	

Field#	Columns	Length	Description	Comments
Step 3: Report your cigarette revenue stamp usage				
27	271-283	13	Line 20 – Value of all stamps on hand at the beginning of the month	
28	284-296	13	Line 21 – Value of unaffixed stamps transferred from another licensed distributor	
29	297-309	13	Line 22 – Value of stamps purchased during the month (Sch CF-1, Step 2)	
30	310-322	13	Line 23 – Value of stamps affixed to original packages when purchased – **Multiply Step 2, Line 9c by the appropriate mill rate**	
31	323-335	13	Line 24 – **Add Lines 20, 21, 22, & 23**. Value of stamps on hand at the beginning of the month *plus* purchase.	
32	336-348	13	Line 25 –Value of unaffixed stamps transferred to another licensed distributor.	
33	349-361	13	Line 26 – Value of stamps returned for credit.	
34	362-374	13	Line 27 – **Add Lines 25 & 26.** This is your total deductions.	
35	375-387	13	Line 28 – **Subtract Line 27 from 24.** This is the total value of stamps to be accounted for.	
36	388-400	13	Line 29 – Value of all stamps affixed on hand at the end of the month. (Sch CF, Part 3a)	
37	401-413	13	Line 30 – Value of all stamps not affixed on hand at the end of the month. (Sch CF, Part 3b)	
38	414-426	13	Line 31 – **Add Line 29 & 30** – Value of all stamps on hand at the end of the month.	
39	427-439	13	Line 32 – **Subtract Line 31 from 28.** Value of stamps affixed to original pkgs sold during the month	
40	440-465	26	NOT USED	
(from Step 1 - Identify your business)				
41	466-525	60	Business Name	
42	526-560	35	Business Address	
43	561-580	20	City	
44	581-582	2	State	
45	583-591	9	ZIP Code	
46	592-598	7	License Number	Enter your IL Cigarette License Number
47	599-611	13	Space filled	
48	612-617	6	Signature Code	Enter your 6 digit signature code (This is the code you selected to represent your electronic signature on the EF-1.)
49	618-623	6	Space filled	Used by IDOR
50	624-629	6	NOT USED	Space fill
51	630-640	11	Space filled	Used by IDOR (filename)

Form RC-6-W - *Record Layout*
Cigarette Revenue Return Worksheet - Lines 1-10

Field#	Columns	Length	Description	Comments
Step 1: Identify your business				
1	01-13	13	Space filled	Used by IDOR
2	14-16	3	Form Type Code	MUST ENTER. "211"
3	17-21	5	Sequence Number	MUST ENTER. "00001"
4	22-29	8	IBT Number	Must be the same as on the RC-6 return
5	30-33	4	Space filled	
6	34-39	6	Tax Period	Must be the same as on the RC-6 return
7	40-87	48	Space filled	
8	88	1	Revision Number	Enter the revision number from the top right corner of the form.

Step 2: Report your cigarette stamp information by mill rate

Line 1 - Number of cigarettes purchased with Illinois tax stamps affixed

9	89-101	13	Line 1a – at the rate of 29 mills	
10	102-114	13	Line 1b – at the rate of 49 mills	
11	115-127	13	**Add Lines 1a & 1b** for a total of both rates	

Line 2 – Number of cigarettes with Illinois tax stamps affixed that you returned to manufacturers

12	128-140	13	Line 2a – at the rate of 29 mills	
13	141-153	13	Line 2b – at the rate of 49 mills	
14	154-166	13	**Add Lines 2a & 2b** for a total of both rates	

Line 3 – Number of cigarettes you sold that were subject to tax

15	167-179	13	Line 3a – at the rate of 29 mills	
16	180-192	13	Line 3b – at the rate of 49 mills	
17	193-205	13	**Add Lines 3a & 3b** for a total of both rates	

Line 4 – Figure the amount of the tax on the cigarettes you sold

18	206-218	13	Line 4a – **Multiply Line 3a by .029**	
19	219-231	13	Line 4b – **Multiply Line 3b by .049**	
20	232-244	13	**Add Lines 4a & 4b** for a total of both rates	

Line 5 – Write the value of Illinois tax stamps on hand at the beginning of the month

21	245-257	13	Line 5a – at the rate of 29 mills	
22	258-270	13	Line 5b – at the rate of 49 mills	
23	271-283	13	**Add Lines 5a & 5b** for a total of both rates	

Field#	Columns	Length	Description	Comments
Line 6 – Value of the unaffixed Illinois tax stamps transferred to you by another licensed distributor				
24	284-296	13	Line 6a – at the rate of 29 mills	
25	297-309	13	Line 6b – at the rate of 49 mills	
26	310-322	13	**Add lines 6a and 6b** for a total of both rates	
Line 7 – Value of the Illinois tax stamps affixed to packages you purchased				
27	323-335	13	Line 7a – at the rate of 29 mills	
28	336-348	13	Line 7b – at the rate of 49 mills	
29	349-361	13	**Add lines 7a & 7b** for a total of both rates	
Line 8 – Value of the unaffixed Illinois tax stamps you transferred to another licensed distributor				
30	362-374	13	Line 8a – at the rate of 29 mills	
31	375-387	13	Line 8b – at the rate of 49 mills	
32	388-400	13	**Add lines 8a & 8b** for a total of both rates	
Line 9 – Value of all Illinois tax stamps affixed that you had on hand at the end of the month				
33	401-413	13	Line 9a – at the rate of 29 mills	
34	414-426	13	Line 9b – at the rate of 49 mills	
35	427-439	13	**Add lines 9a & 9b** for a total of both rates	
Line 10 – Value of all unaffixed Illinois tax stamps that you had on hand at the end of the month				
36	440-452	13	Line 10a – at the rate of 29 mills	
37	453-465	13	Line 10b – at the rate of 49 mills	
38	466-478	13	**Add lines 10a & 10b** for a total of both rates	
39	479-629	151	Space filled	
40	630-640	11	Space filled	Used by IDOR (filename)

Field#	Columns	Length	Description	Comments
			Step 1: Identify your business	
1	01-13	13	Space filled	Used by IDOR
2	14-16	3	Form Type Code	MUST ENTER. "212"
3	17- 21	5	Sequence Number	MUST ENTER. "00001
4	22-29	8	IBT Number	Must be the same as on the RC-6 return
5	30-33	4	Space filled	
6	34-39	6	Tax Period	Must be the same as on the RC-6 return
7	40-87	48	Space filled	
8	88	1	Revision Number	Enter the revision number from the top right corner of the form.

Step 3: List the number of cigarettes in your inventory

Do **not** include cigarettes you returned for credit

Field#	Columns	Length	Description	Comments
9	89-101	13	Line 11	Number of cigarettes without Illinois stamps affixed as reported on Sch. CF, Part 2a.

Line 12 – Figure the total number of cigarettes with Illinois stamps affixed to original packages at the rate of 29 mills

Field#	Columns	Length	Description	Comments
			10 cigarettes in packages	
10	102-114	13	Column B - Number of packages	
11	115-127	13	Column C - Number of cigarettes	
			20 cigarettes in packages	
12	128-140	13	Column B - Number of packages	
13	141-153	13	Column C - Number of cigarettes	
			25 cigarettes in packages	
14	154-166	13	Column B - Number of packages	
15	167-179	13	Column C - Number of cigarettes	
16	180-192	13	Line 12 - **Add all totals in Column C.** This is the number of cigarettes in your inventory	
17	193-205	13	Line 13 – Total number of cigarettes with Illinois stamps affixed as reported on Sch CF, Part 2b.	
18	206-218	13	Line 14 – **Add Lines 11, 12 & 13.**	

Field#	Columns	Length	Description	Comments

Step 4: List your inventory of stamps

Line 15 – Illinois tax stamps affixed to packages at the rate of 29 mills – Do not include the affixed stamps on packages you returned to the manufacturer

Stamp value - .29

Field#	Columns	Length	Description	Comments
19	219-231	13	Column B - Number of tax stamps	
20	232-244	13	Column C - Gross amount	

Stamp value - .58

21	245-257	13	Column B - Number of tax stamps	
22	258-270	13	Column C - Gross amount	

Stamp value - .725

23	271-283	13	Column B - Number of tax stamps	
24	284-296	13	Column C - Gross amount	
25	297-309	13	Line 15 – **Add all totals in Column C.** This is the value of your affixed stamps	
26	310-322	13	Line 16 - Total gross amount of Illinois stamps affixed as reported on Sch. CF, Line 3a.	
27	323-335	13	Line 17 – **Add Lines 15 & 16.**	

Line 18 – Illinois tax stamps at the rate of 29 mills that are not affixed to original packages – Do not include the tax stamps you returned to us

Stamp value - .29

28	336-348	13	Column B - Number of tax stamps	
29	349-361	13	Column C - Gross amount	

Stamp value - .58

30	362-374	13	Column B - Number of tax stamps	
31	375-387	13	Column C - Gross amount	

Stamp value - .725

32	388-400	13	Column B - Number of tax stamps	
33	401-413	13	Column C - Gross amount	
34	414-426	13	Line 18 – **Add all totals in Column C.** This is the value of your unaffixed stamps	
35	427-439	13	Line 19 - Total gross amount of Illinois unaffixed tax stamps as reported on Sch. CF, Line 3b.	
36	440-452	13	Line 20 – **Add Lines 18 and 19.**	
37	453-629	177	Space filled	
38	630-640	11	Space filled	Used by IDOR (filename)

One record for each line in Line 21 that has information filled in. Only enter the total for Line 21, Line 22, and Line 23 on the last record.

Field#	Columns	Length	Description	Comments
			Step 1: Identify your business	
1	01-13	13	Space filled	Used by IDOR
2	14-16	3	Form Type Code	MUST ENTER. "213"
3	17-21	5	Sequence Number	MUST ENTER. "00001"
4	22-29	8	IBT Number	Must be the same as on the return
5	30-33	4	Space filled	
6	34-39	6	Tax Period	Must be the same as on the return
7	40-87	48	Space filled	
8	88	1	Revision Number	Enter the revision number from the top right corner of the form.

Line 21 - Number of Illinois stamps (at the rate of 29 mills) returned during this reporting period to IDOR for credit and/or attached to original packages returned to the manufacturer

Field#	Columns	Length	Description	Comments
9	89-97	9	Column A - Manufacturer Code	
10	98-110	13	Column B - Number of Stamps	
11	111-114	4	Column C - Stamp Value	
12	115-123	9	Space filled	
13	124-136	13	Column D - Gross Amount	

(Remember, only enter Lines 21, 22, and 23 on the last record. Space fill on all other records.)

Field#	Columns	Length	Description	Comments
14	*137-149*	*13*	*Line 21 -* ***Add all totals in Column D***	
15	*150-162*	*13*	*Line 22 - Total gross amount of Illinois tax stamps returned as reported on Sch CF, Line 3c*	
16	*163-175*	*13*	*Line 23 -* ***Add Lines 21 & 22***	
17	176-629	454	Space filled	
18	630-640	11	Space filled	Used by IDOR (filename)

Form RC-6-A - *Record Layout*
Out-of-State Cigarette Revenue Return

Field#	Columns	Length	Description	Comments
			Step 1: Identify your business	
1	01-13	13	Space filled	Used by IDOR
2	14-16	3	Form Type Code	MUST ENTER. "202"
3	17-21	5	Sequence Number	MUST ENTER. "00000"
4	22-29	8	IBT Number	MUST ENTER. Illinois Business Tax (IBT) Number from Step 1
5	30-33	4	Space filled	
6	34-39	6	Tax Period	MUST ENTER. YYYYMM Tax Period from Step 1.
7	40-58	19	Space filled	Used by IDOR
8	59	1	AMENDED?	Must be a "1" if this is an amended or "X" type return.
9	60	1	FINAL RETURN?	Must be a "1" if this is your final return.
10	61	1	ADDRESS CHANGE?	Must be a "1" if an address change is needed.
11	62-87	26	Space filled	Used by IDOR
12	88	1	Revision Number	Enter the revision number from the top right corner of the form.
			Step 2: Report your cigarette stock	
13	89-101	13	Line 8 – Total purchase of Illinois stamped cigarettes from another licensed distributor (Sch CC)	
14	102-114	13	Line 9 – Total of Illinois stamped cigarettes returned to manufacturers	
15	115-127	13	Line 10 – Total of other deductions (Sch CH)	
16	128-140	13	Line 11 – Total of unstamped/non-Illinois stamped cigarettes shipped into Illinois (Sch CK)	
17	141-153	13	Line 12 – Net total of Illinois stamped cigarettes shipped into Illinois (Sch CL)	
18	154-166	13	Line 13 – **Multiply Line 12 by the appropriate mill rate** – This is the value of Illinois stamps affixed to cigarettes you sold.	
			Step 3: Report your Illinois cigarette revenue stamp usage	
19	167-179	13	Line 14 – Value of all stamps on hand at the beginning of the month.	
20	180-192	13	Line 15 – Value of unaffixed stamps transferred from another licensed distributor.	
21	193-205	13	Line 16 – Value of stamps purchased during the month (Sch CF-1, Step 2)	
22	206-218	13	Line 17 – **Multiply Step 2, Line 8, by the appropriate mill rate** – This is the value of stamps affixed when purchased.	
23	219-231	13	Line 18 – **Add Lines 14, 15, 16 & 17** – Value of stamps on hand at the beginning of the month plus any purchases made during the month.	
24	232-244	13	Line 19 – Value of unaffixed stamps transferred to another licensed distributor.	
25	245-257	13	Line 20 – Value of stamps returned for credit	

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Field#	Columns	Length	Description	Comments
26	258-270	13	Line 21 – **Add Lines 19 & 20.** This is your total deductions	
27	271-283	13	Line 22 – **Subtract Line 21 from Line 18**. This is the total value of stamps to be accounted for.	
28	284-296	13	Line 23 – Value of affixed stamps on hand at the end of the month. (Sch CF, Part 3a)	
29	297-309	13	Line 24 – Value of unaffixed stamps on hand at the end of the month (Sch CF, Part 3b)	
30	310-322	13	Line 25 – **Add Lines 23 & 24**– Value of all cigarette stamps on hand at the end of the month.	
31	323-335	13	Line 26 - **Subtract Line 25 from 22**– Value of affixed stamps sold during the month.	
32	336-465	130	Not Used	Space fill
			(from Step 1 - Identify your business)	
33	466-525	60	Business Name	
34	526-560	35	Business Address	
35	561-580	20	City	
36	581-582	2	State	
37	583-591	9	ZIP Code	
38	592-598	7	License Number	Enter your IL Cigarette License Number
39	599-611	13	Space filled	
40	612-617	6	Signature Code	Enter your 6 digit signature code (This is the code you selected to represent your electronic signature on the EF-1.)
41	618-623	6	Space filled	Used by IDOR.
42	624-629	6	NOT USED	Space fill
43	630-640	11	Space filled	Used by IDOR (filename)

Form RC-6-A-W - *Record Layout*
Out-of-State Cigarette Revenue Return Worksheet - Lines 1-10

Field#	Columns	Length	Description	Comments
			Step 1: Identify your business	
1	01-13	13	Space filled	Used by IDOR
2	14-16	3	Form Type Code	MUST ENTER. "214"
3	17-21	5	Sequence Number	MUST ENTER. "00001"
4	22-29	8	IBT Number	Must be the same as on the return
5	30-33	4	Space filled	
6	34-39	6	Tax Period	Must be the same as on the return
7	40-87	48	Space filled	
8	88	1	Revision Number	Enter the revision number from the top right corner of the form.

			Step 2: Report your cigarette stamp information by mill rate	

Line 1 – Number of cigarettes purchased with Illinois tax stamps affixed

9	89-101	13	Line 1a – at the rate of 29 mills	
10	102-114	13	Line 1b – at the rate of 49 mills	
11	115-127	13	**Add Lines 1a & 1b** for a total of both rates	

Line 2 – Number of cigarettes with Illinois tax stamps affixed that you returned to manufacturers

12	128-140	13	Line 2a – at the rate of 29 mills	
13	141-153	13	Line 2b – at the rate of 49 mills	
14	154-166	13	**Add Lines 2a & 2b** for a total of both rates	

Line 3 – Number of cigarettes you sold that were subject to tax

15	167-179	13	Line 3a – at the rate of 29 mills	
16	180-192	13	Line 3b – at the rate of 49 mills	
17	193-205	13	**Add Lines 3a & 3b** for a total of both rates	

Line 4 – Figure the amount of the tax on the cigarettes you sold

18	206-218	13	Line 4a – Multiply line 3a by .029	
19	219-231	13	Line 4b – Multiply line 3b by .049	
20	232-244	13	**Add Lines 4a & 4b** for a total of both rates	

Line 5 – Write the value of Illinois tax stamps on hand at the beginning of the month

21	245-257	13	Line 5a – at the rate of 29 mills	
22	258-270	13	Line 5b – at the rate of 49 mills	
23	271-283	13	**Add Lines 5a & 5b** for a total of both rates	

Field#	Columns	Length	Description	Comments
Line 6 – Value of the unaffixed Illinois tax stamps transferred to you by another licensed distributor				
24	284-296	13	Line 6a – at the rate of 29 mills	
25	297-309	13	Line 6b – at the rate of 49 mills	
26	310-322	13	**Add Lines 6a & 6b** for a total of both rates	
Line 7 – Value of the Illinois tax stamps affixed to packages you purchased				
27	323-335	13	Line 7a – at the rate of 29 mills	
28	336-348	13	Line 7b – at the rate of 49 mills	
29	349-361	13	**Add Lines 7a & 7b** for a total of both rates	
Line 8 – Value of the unaffixed Illinois tax stamps you transferred to another licensed distributor				
30	362-374	13	Line 8a – at the rate of 29 mills	
31	375-387	13	Line 8b – at the rate of 49 mills	
32	388-400	13	**Add Lines 8a & 8b** for a total of both rates	
Line 9 – Value of all Illinois tax stamps affixed that you had on hand at the end of the month				
33	401-413	13	Line 9a – at the rate of 29 mills	
34	414-426	13	Line 9b – at the rate of 49 mills	
35	427-439	13	**Add Lines 9a & 9b** for a total of both rates	
Line 10 – Value of all unaffixed Illinois tax stamps that you had on hand at the end of the month				
36	440-452	13	Line 10a – at the rate of 29 mills	
37	453-465	13	Line 10b – at the rate of 49 mills	
38	466-478	13	**Add Lines 10a & 10b** for a total of both rates	

Field#	Columns	Length	Description	Comments
39	479-629	151	Space filled	
40	630-640	11	Space filled	Used by IDOR (filename)

Field#	Columns	Length	Description	Comments
			Step 1: Identify your business	
1	01-13	13	Space filled	Used by IDOR
2	14-16	3	Form Type Code	MUST ENTER. "215"
3	17-21	5	Sequence Number	MUST ENTER. "00001"
4	22-29	8	IBT Number	Must be the same as on the return
5	30-33	4	Space filled	
6	34-39	6	Tax Period	Must be the same as on the return
7	40-87	48	Space filled	
8	88	1	Revision Number	Enter the revision number from the top right corner of the form.
			Step 3: List the number of cigarettes in your inventory Do **not** include cigarettes you returned for credit	
9	89-101	13	Line 11	Always Space filled

Line 12 – Figure the total number of cigarettes with Illinois stamps affixed to original packages at the rate of 29 mills

Field#	Columns	Length	Description	Comments
			10 cigarettes in packages	
10	102-114	13	Column B - Number of packages	
11	115-127	13	Column C - Number of cigarettes	
			20 cigarettes in packages	
12	128-140	13	Column B - Number of packages	
13	141-153	13	Column C - Number of cigarettes	
			25 cigarettes in packages	
14	154-166	13	Column B - Number of packages	
15	167-179	13	Column C - Number of cigarettes	
16	180-192	13	Line 12 - **Add all totals in Column C.** This is the number of cigarettes in your inventory	
17	193-205	13	Line 13 – Total number of cigarettes with Illinois stamps affixed as reported on Sch CF, Part 2b.	
18	206-218	13	Line 14 – **Add Lines 12 & 13.**	

Field#	Columns	Length	Description	Comments

Step 4: List your inventory of stamps

Line 15 – Illinois tax stamps affixed to packages at the rate of 29 mills – Do not include the affixed stamps on packages you returned to the manufacturer

Stamp value - .29

Field#	Columns	Length	Description
19	219-231	13	Column B - Number of tax stamps
20	232-244	13	Column C - Gross amount

Stamp value - .58

Field#	Columns	Length	Description
21	245-257	13	Column B - Number of tax stamps
22	258-270	13	Column C - Gross amount

Stamp value - .725

Field#	Columns	Length	Description
23	271-283	13	Column B - Number of tax stamps
24	284-296	13	Column C - Gross amount
25	297-309	13	Line 15 – **Add all totals in Column C.** This is the value of your affixed stamps
26	310-322	13	Line 16 - Total gross amount of Illinois stamps affixed as reported on Sch CF, Line 3a.
27	323-335	13	Line 17 – **Add Lines 15 & 16.**

Line 18 – Illinois tax stamps at the rate of 29 mills that are not affixed to original packages – Do not include the tax stamps you returned to us

Stamp value - .29

Field#	Columns	Length	Description
28	336-348	13	Column B - Number of tax stamps
29	349-361	13	Column C - Gross amount

Stamp value - .58

Field#	Columns	Length	Description
30	362-374	13	Column B - Number of tax stamps
31	375-387	13	Column C - Gross amount

Stamp value - .725

Field#	Columns	Length	Description
32	388-400	13	Column B - Number of tax stamps
33	401-413	13	Column C - Gross amount
34	414-426	13	Line 18 – **Add all totals in Column C.** This is the value of your unaffixed stamps
35	427-439	13	Line 19 - Total gross amount of Illinois unaffixed tax stamps as reported on Sch CF, Line 3b.
36	440-452	13	Line 20 – **Add Lines 18 & 19.**
37	453-629	177	Space filled
38	630-640	11	Space filled — Used by IDOR (filename)

Form RC-6-A-W - *Record Layout* (Cont.)
Out-of-State Cigarette Revenue Return Worksheet - Lines 21-23

One record for each line in Line 21 that has information filled in. Only enter the total for Line 21, Line 22, and Line 23 on the last record.

Field#	Columns	Length	Description	Comments
			Step 1: Identify your business	
1	01-13	13	Space filled	Used by IDOR
2	14-16	3	Form Type Code	MUST ENTER. "216"
3	17-21	5	Sequence Number	MUST ENTER. Starting at "00001", increment this number by one for each new record.
4	22-29	8	IBT Number	Must be the same as on the return
5	30-33	4	Space filled	
6	34-39	6	Tax Period	Must be the same as on the return
7	40-87	48	Space filled	
8	88	1	Revision Number	Enter the revision number from the top right corner of the form.

Line 21 - Number of Illinois stamps (at the rate of 29 mills) returned during this reporting period to IDOR for credit and/or attached to original packages returned to the manufacturer

Field#	Columns	Length	Description	Comments
9	89-97	9	Column A - Manufacturer Code	
10	98-110	13	Column B - Number of Stamps	
11	111-114	4	Column C - Stamp Value	
12	115-123	9	Space filled	
13	124-136	13	Column D - Gross Amount	

(Remember, only enter Lines 21, 22, and 23 on the last record. Space fill on all other records.)

Field#	Columns	Length	Description	Comments
14	*137-149*	*13*	*Line 21 -* **Add all totals in Column D**	
15	*150-162*	*13*	*Line 22 - Total gross amount of Illinois tax stamps returned as reported on Sch CF, Line 3c*	
16	*163-175*	*13*	*Line 23 -* **Add Lines 21 & 22**	
17	176-629	454	Space filled	
18	630-640	11	Space filled	Used by IDOR (filename)

Schedule CA (RC-7) - *Record Layout*
Cigarettes Imported for Sale with No Illinois Cigarette Revenue Stamps Affixed to Original Packages

<u>One record for each line in Step 2 that is filled in.</u>

Field#	Columns	Length	Description	Comments
			Step 1: Identify your business	
1	01-13	13	Space filled	Used by IDOR
2	14-16	3	Form Type Code	MUST ENTER. "310"
3	17-21	5	Sequence Number	MUST ENTER. Starting at "00001", increment this number by one for each new record.
4	22-29	8	IBT Number	Must be the same as on the return
5	30-33	4	Space filled	
6	34-39	6	Tax Period	Must be the same as on the return
7	40-87	48	Space filled	
8	88	1	Revision Number	Enter the revision number from the top right corner of the form.
			Step 2: Identify your purchases	
9	89-96	8	Date	Enter YYYYMMDD.
10	97-121	25	Invoice Number	
11	122-130	9	Account Number	Enter FEIN number of whom you purchased from.
12	131-143	13	Number of Cigarettes	
13	144-147	4	NOT USED	Space fill
14	148-207	60	Purchased from Name	Space fill if not known
15	208-242	35	Purchased from Address	Space fill if not known
16	243-262	20	Purchased from City	Space fill if not known
17	263-264	2	Purchased from State	Space fill if not known
18	265-273	9	Purchased from ZIP Code	Space fill if not known
19	274-629	356	NOT USED	Space fill
20	630-640	11	Space filled	Used by IDOR (filename)

Schedule CB (RC-8) - Record Layout
Cigarettes Purchased in Illinois with No Illinois Cigarette Revenue Stamps Affixed to Original Packages

<u>One record for each line in Step 2 that is filled in.</u>

Field#	Columns	Length	Description	Comments
			Step 1: Identify your business	
1	01-13	13	Space filled	Used by IDOR
2	14-16	3	Form Type Code	MUST ENTER. "320"
3	17-21	5	Sequence Number	MUST ENTER. Starting at "00001", increment this number by one for each new record.
4	22-29	8	IBT Number	Must be the same as on the return
5	30-33	4	Space filled	
6	34-39	6	Tax Period	Must be the same as on the return
7	40-87	48	Space filled	
8	88	1	Revision Number	Enter the revision number from the top right corner of the form.
			Step 2: Identify your purchases	
9	89-96	8	Date	Enter YYYYMMDD.
10	97-121	25	Invoice Number	
11	122-130	9	Account Number	Enter FEIN number of whom you sold to
12	131-143	13	Number of Cigarettes	
13	144-147	4	NOT USED	Space fill
14	148-207	60	Purchased from Name	Space filled if not known
15	208-242	35	Purchased from Address	Space filled if not known
16	243-262	20	Purchased from City	Space filled if not known
17	263-264	2	Purchased from State	Space filled if not known
18	265-273	9	Purchased from ZIP Code	Space filled if not known
19	274-629	356	NOT USED	Space fill
20	630-640	11	Space filled	Used by IDOR (filename)

Schedule CC (RC-9) - *Record Layout*
Cigarettes Purchased with Illinois Cigarette Revenue Stamps Affixed to Original Packages

<u>One record for each line in Step 2 that is filled in.</u>

Field#	Columns	Length	Description	Comments
			Step 1: Identify your business	
1	01-13	13	Space filled	Used by IDOR
2	14-16	3	Form Type Code	MUST ENTER. "330"
3	17-21	5	Sequence Number	MUST ENTER. Starting at "00001", increment this number by one for each new record.
4	22-29	8	IBT Number	Must be the same as on the return
5	30-33	4	Space filled	
6	34-39	6	Tax Period	Must be the same as on the return
7	40-87	48	Space filled	
8	88	1	Revision Number	Enter the revision number from the top right corner of the form.
			Step 2: Identify your purchases	
9	89- 96	8	Date	Enter YYYYMMDD
10	97-121	25	Invoice Number	
11	122-130	9	Account Number	Enter FEIN number of whom you purchased from
12	131-143	13	Number of Cigarettes	
13	144-147	4	NOT USED	Space fill
14	148-207	60	Purchased from Name	Space filled if not known
15	208-242	35	Purchased from Address	Space filled if not known
16	243-262	20	Purchased from City	Space filled if not known
17	263-264	2	Purchased from State	Space filled if not known
18	265-273	9	Purchased from ZIP Code	Space filled if not known
19	274-629	356	NOT USED	Space fill
20	630-640	11	Space filled	Used by IDOR (filename)

Schedule CD - Record Layout
Out-of-State Cigarette Sales or Shipments

<u>One record for each line in the bottom section that is filled in.</u>

Field#	Columns	Length	Description	Comments
			Top Section	
1	01-13	13	Space filled	Used by IDOR
2	14-16	3	Form Type Code	MUST ENTER. "340"
3	17-21	5	Sequence Number	MUST ENTER. Starting at "00001", increment this number by one for each new record.
4	22-29	8	IBT Number	Must be the same as on the return
5	30-33	4	Space filled	
6	34-39	6	Tax Period	Must be the same as on the return
7	40-87	48	Space filled	
8	88	1	Revision Number	Enter the revision number from the top right corner of the form.
			Bottom Section	
9	89-96	8	Shipping Date	Enter YYYYMMDD
10	97-121	25	Invoice Number	
11	122-130	9	FEIN	Enter FEIN of whom you sold to
12	131-143	13	9 - Number of Cigarettes	Enter the number of cigarettes per invoice.
13	144-147	4	Not Used	Space fill
14	148-207	60	Shipped to Name	Space filled if not known
15	208-242	35	Shipped to Address	Space filled if not known
16	243-262	20	Shipped to City	Space filled if not known
17	263-264	2	Shipped to State	Space filled if not known
18	265-273	9	Shipped to ZIP Code	Space filled if not known
19	274-330	57	NOT USED	Space fill
20	331-332	2	How shippped	Please enter one of the following codes to describe how the cigarettes were shipped: **DT** - Distributor Truck **CC** - Common Carrier **PP** - Parcel Post **CT** - Customer Truck

Schedule CD - Record Layout (Cont.)
Out-of-State Cigarette Sales or Shipments

Field#	Columns	Length	Description	Comments
			Bottom Section	
21	333-345	13	6 - # of Packs (20's)	Enter the number of packages containing 20 cigarettes that you shipped or sold.
22	346-358	13	7 - # of Packs (25's)	Enter the number of packages containing 25 cigarettes that you shipped or sold.
23	359-371	13	8 - Other (Specify)	Enter the number of packages containing 20 or 25 cigarettes that you shipped or sold.
24	372-373	2	Not Used	Space fill
25	374	1	10 - Tax Paid (yes/no)	Enter a "Y" for yes, or an "N" for no
26	375-387	13	FEIN	Enter your Federal Employer's Identification no. (left justify, right space-fill)
27	388-396	9	SSN	Enter your Social Security no.
28	397-403	7	IL Cigarette License no.	Enter your Illinois Cigarette License Number
29	404-405	2	State shipped into	Enter State into which you shipped cigarettes.
30	406-629	224	NOT USED	Space fill
31	630-640	11	Space filled	Used by IDOR (filename)

Schedule CE (RC-11) - *Record Layout*
Sales of Cigarettes to Licensed Illinois Distributors

<u>One record for each line in Step 2 that is filled in.</u>

Field#	Columns	Length	Description	Comments
			Step 1: Identify your business	
1	01-13	13	Space filled	Used by IDOR
2	14-16	3	Form Type Code	MUST ENTER. "350"
3	17-21	5	Sequence Number	MUST ENTER. Starting at "00001", increment this number by one for each new record.
4	22-29	8	IBT Number	Must be the same as on the return
5	30-33	4	Space filled	
6	34-39	6	Tax Period	Must be the same as on the return
7	40-87	48	Space filled	
8	88	1	Revision Number	Enter the revision number from the top right corner of the form.
			Step 2: Identify your sales	
9	89-96	8	Date	Enter YYYYMMDD.
10	97-121	25	Invoice Number	
11	122-130	9	Account Number	Enter FEIN number of whom you sold to.
12	131-143	13	Number of Cigarettes	
13	144-147	4	NOT USED	Space fill
14	148-207	60	Shipped to Name	Space filled if not known
15	208-242	35	Shipped to Address	Space filled if not known
16	243-262	20	Shipped to City	Space filled if not known
17	263-264	2	Shipped to State	Space filled if not known
18	265-273	9	Shipped to ZIP Code	Space filled if not known
19	274-629	356	NOT USED	Space fill
20	630-640	11	Space filled	Used by IDOR (filename)

Schedule CF (RC-12) - *Record Layout*
Inventory of Stamps and Cigarettes On Hand - Front of Form

Field#	Columns	Length	Description	Comments
Step 1: Identify your business				
1	01-13	13	Space filled	Used by IDOR
2	14-16	3	Form Type Code	MUST ENTER. "360"
3	17-21	5	Sequence Number	MUST ENTER. "00001"
4	22-29	8	IBT Number	Must be the same as on the return
5	30-33	4	Space filled	
6	34-39	6	Tax Period	Must be the same as on the return
7	40-87	48	Space filled	
8	88	1	Revision Number	Enter the revision number from the top right corner of the form.
Step 2: List the number of cigarettes in your inventory				
Part 2a: Cigarettes without Illinois stamps affixed or with other state's stamps				
10 cigarettes in package				
9	89-101	13	Number of Packages	
10	102-114	13	Number of Cigarettes	
20 cigarettes in package				
11	115-127	13	Number of Packages	
12	128-140	13	Number of Cigarettes	
25 cigarettes in package				
13	141-153	13	Number of Packages	
14	154-166	13	Number of Cigarettes	
Total				
15	167-179	13	Line 2a – Total number of cigarettes	
Part 2b: Cigarettes with Illinois stamps affixed to original packages				
10 cigarettes in package				
16	180-192	13	Number of Packages	
17	193-205	13	Number of Cigarettes	
20 cigarettes in package				
18	206-218	13	Number of Packages	
19	219-231	13	Number of Cigarettes	
25 cigarettes in package				
20	232-244	13	Number of Packages	
21	245-257	13	Number of Cigarettes	

Field#	Columns	Length	Description	Comments
			Total	
22	258-270	13	Line 2b – Total number of cigarettes	
			Part 2c: Total number of cigarettes in your inventory	
23	271-283	13	Add Lines 2a and 2b	Enter total number of cigarettes on Line 2c.

Step 3: List your inventory of stamps

Part 3a: Illinois stamps affixed to original packages

Field#	Columns	Length	Description	Comments
			Stamp value of .49	
24	284-296	13	Number of stamps	
25	297-309	13	Gross amount	
			Stamp value of .98	
26	310-322	13	Number of stamps	
27	323-335	13	Gross amount	
			Stamp value of 1.225	
28	336-348	13	Number of stamps	
29	349-361	13	Gross amount	
			Total	
30	362-374	13	Line 3a - Total gross amount	

Part 3b: Illinois stamps _not_ affixed to original packages

Field#	Columns	Length	Description	Comments
			Stamp value of .49	
31	375-387	13	Number of stamps	
32	388-400	13	Gross amount	
			Stamp value of .98	
33	401-413	13	Number of stamps	
34	414-426	13	Gross amount	
			Stamp value of 1.225	
35	427-439	13	Number of stamps	
36	440-452	13	Gross amount	
			Total	
37	453-465	13	Line 3b - Total gross amount	
38	466-629	164	NOT USED	Space fill
39	630-640	11	Space filled	Used by IDOR (filename)

One record for each line in Part 3c that is filled in.)

Field#	Columns	Length	Description	Comments
Step 1: Identify your business				
1	01-13	13	Space filled	Used by IDOR
2	14-16	3	Form Type Code	MUST ENTER. "361"
3	17-21	5	Sequence Number	MUST ENTER. Starting at "00001", increment this number by one for each new record.
4	22-29	8	IBT Number	Must be the same as on the return
5	30-33	4	Space filled	
6	34-39	6	Tax Period	Must be the same as on the return
7	40-87	48	Space filled	
8	88	1	Revision Number	Enter the revision number from the top right corner of the form.

Step 3: List your inventory of stamps

Part 3c: Total number of Illinois stamps returned to IDOR for credit or IL stamps that were attached to original packages that were returned to the manufacturer.

Field#	Columns	Length	Description	Comments
9	89-97	9	Manufacturer Code	Enter numbers only - no letters or special characters
10	98-110	13	Number of stamps	
11	111-114	4	Value	Enter stamp value. (Either **0490** for .49, **0980** for .98, or **1225** for 1.225 at the present)
12	115-123	9	NOT USED	Space fill
13	124-136	13	Gross amount	Dollar and Cents
14	137-629	493	NOT USED	Space fill
15	630-640	11	Space filled	Used by IDOR (filename)

Schedule CF-1 (RC-12-A) - *Record Layout*
Value of Stamps Purchased and Stamp Credit Memorandum (Step 2)

<u>One record for each line in Step 2 that is filled in.</u>

Field#	Columns	Length	Description	Comments
			Step 1: Identify your business	
1	01-13	13	Space filled	Used by IDOR
2	14-16	3	Form Type Code	MUST ENTER. "362"
3	17-21	5	Sequence Number	MUST ENTER. Starting at "00001", increment this number by one for each new record.
4	22-29	8	IBT Number	Must be the same as on the return
5	30-33	4	Space filled	
6	34-39	6	Tax Period	Must be the same as on the return
7	40-87	48	Space filled	
8	88	1	Revision Number	Enter the revision number from the top right corner of the form.
			Step 2: List the values of your stamp purchases from Form RC-1-A, Part 3, Line 4	
9	89-96	8	Date	Enter YYYYMMDD.
10	97-121	25	Invoice Number	
11	122-134	13	Amount	Dollars and cents
12	*135-147*	*13*	*Total Amount*	*On last "Step 2" record only,* *enter total of all stamps purchased. Dollar and cents. Space filled on all other records . . .*
13	148-629	482	NOT USED	Space fill
14	630-640	11	Space filled	Used by IDOR (filename)

<u>One record for each line in Step 3 that is filled in.</u>

Field#	Columns	Length	Description	Comments
			Step 1: Identify your business	
1	01-13	13	Space filled	Used by IDOR
2	14-16	3	Form Type Code	MUST ENTER. "363"
3	17-21	5	Sequence Number	MUST ENTER. Starting at "00001", increment this number by one for each new record.
4	22-29	8	IBT Number	Must be the same as on the return
5	30-33	4	Space filled	
6	34-39	6	Tax Period	Must be the same as on the return
7	40-87	48	Space filled	
8	88	1	Revision Number	Enter the revision number from the top right corner of the form.
			Step 3: List the values of your credit memoranda used on the stamp purchases	
9	89-96	8	Date	Enter YYYYMMDD.
10	97-104	8	Credit Memo Number	
11	105-117	13	Amount	Dollars and cents
12	*118-130*	*13*	*Total Amount*	*On last "Step 3" record only, enter total amount from credit memorandum(s) used on stamp purchases. Dollar and cents. Space-filled on all other records . . .*
13	131-629	499	Not Used	Space fill
14	630-640	11	Space filled	Used by IDOR (filename)

Schedule CH (RC-127) - *Record Layout*
Other Deductions - Cigarette Tax

<u>**One record for each line in Step 2 that is filled in.**</u>

Field#	Columns	Length	Description	Comments
			Step 1: Identify your business	
1	01-13	13	Space filled	Used by IDOR
2	14-16	3	Form Type Code	MUST ENTER. "370"
3	17-21	5	Sequence Number	MUST ENTER. Starting at "00001", increment this number by one for each new record.
4	22-29	8	IBT Number	Must be the same as on the return
5	30-33	4	Space filled	
6	34-39	6	Tax Period	Must be the same as on the return
7	40-87	48	Space filled	
8	88	1	Revision Number	Enter the revision number from the top right corner of the form.
			Step 2: Identify your deductions	
9	89-96	8	Invoice Date	Enter YYYYMMDD.
10	97-121	25	Invoice Number	
11	122-130	9	NOT USED	Space fill
12	131-143	13	Number of Cigarettes	
13	144-147	4	NOT USED	Space fill
14	148-207	60	Reason for Deduction	
15	208-629	422	NOT USED	Space fill
16	630-640	11	Space filled	Used by IDOR (filename)

Schedule CK (RC-13) - *Record Layout*
Shipments of Unstamped Cigarettes into Illinois

<u>One record for each line in Step 2 that is filled in.</u>

Field#	Columns	Length	Description	Comments
			Step 1: Identify your business	
1	01-13	13	Space filled	Used by IDOR
2	14-16	3	Form Type Code	MUST ENTER. "380"
3	17-21	5	Sequence Number	MUST ENTER. Starting at "00001", increment this number by one for each new record.
4	22-29	8	IBT Number	Must be the same as on the return
5	30-33	4	Space filled	
6	34-39	6	Tax Period	Must be the same as on the return
7	40-87	48	Space filled	
8	88	1	Revision Number	Enter the revision number from the top right corner of the form.
			Step 2: Identify your sales	
9	89-96	8	Invoice Date	Enter YYYYMMDD.
10	97-121	25	Invoice Number	
11	122-130	9	Account Number	Enter FEIN number of whom you sold to
12	131-143	13	Number of Cigarettes	
13	144-147	4	NOT USED	Space fill
14	148-207	60	Shipped to Name	Space filled if not known
15	208-242	35	Shipped to Address	Space filled if not known
16	243-262	20	Shipped to City	Space filled if not known
17	263-264	2	Shipped to State	Space filled if not known
18	265-273	9	Shipped to ZIP Code	Space filled if not known
19	274-629	356	NOT USED	Space fill
20	630-640	11	Space filled	Used by IDOR (filename)

Schedule CL (RC-14) - *Record Layout*
Shipments of Stamped Cigarettes into Illinois

<u>One record for each line in Step 2 that is filled in.</u>

Field#	Columns	Length	Description	Comments
			Step 1: Identify your business	
1	01-13	13	Space filled	Used by IDOR
2	14-16	3	Form Type Code	MUST ENTER. "390"
3	17-21	5	Sequence Number	MUST ENTER. Starting at "00001", increment this number by one for each new record.
4	22-29	8	IBT Number	Must be the same as on the return
5	30-33	4	Space filled	
6	34-39	6	Tax Period	Must be the same as on the return
7	40-87	48	Space filled	
8	88	1	Revision Number	Enter the revision number from the top right corner of the form.
			Step 2: Identify your shipments	
9	89-96	8	Invoice Date	Enter YYYYMMDD.
10	97-121	25	Invoice Number	
11	122-130	9	Account Number	Enter FEIN number of whom you shipped to.
12	131-143	13	Number of Cigarettes	
13	144-147	4	NOT USED	Space fill
14	148-207	60	Shipped to Business Name	Space filled if not known
15	208-242	35	Shipped to Address	Space filled if not known
16	243-262	20	Shipped to City	Space filled if not known
17	263-264	2	Shipped to State	Space filled if not known
18	265-273	9	Shipped to ZIP Code	Space filled if not known
19	274-405	132	NOT USED	Space fill
20	406-465	60	Common Carrier Name	
21	466-629	164	NOT USED	Space fill
22	630-640	11	Space filled	Used by IDOR (filename)

Schedule CM (RC-36) - *Record Layout*
Sales of Cigarettes into Illinois by Manufacturers or Importers

One record for each line in Step 2 that is filled in.

Field#	Columns	Length	Description	Comments
			Step 1: Identify your business	
1	01-13	13	Space filled	Used by IDOR
2	14-16	3	Form Type Code	MUST ENTER. "203"
3	17-21	5	Sequence Number	MUST ENTER Starting at "00001", increment this number by one for each new record.
4	22-29	8	IBT Number	MUST ENTER. Must be the same through out the file.
5	30-33	4	Space filled	
6	34-39	6	Tax Period	MUST ENTER
7	40-87	48	Space filled	
8	88	1	Revision Number	Enter the revision number from the top right corner of the form.
			Step 2: Identify your sales into Illinois	
9	89-96	8	Date	Enter YYYYMMDD.
10	97-121	25	Invoice Number	
11	122-130	9	Account Number	Enter the FEIN of whom you sold cigarettes to.
12	131-143	13	Number of Cigarettes	
29	144	1	Used to report negatives	Use hyphen
13	145-164	20	NOT USED	Space fill
14	165-224	60	Sold to Name	Space filled if not known
15	225-259	35	Sold to Address	Space filled if not known
16	260-279	20	Sold to City	Space filled if not known
17	280-281	2	Sold to State	Space filled if not known
18	282-290	9	Sold to ZIP Code	Space filled if not known
19	291	1	NOT USED	Space fill
			(from Step 1 - Identify your business)	
20	292-351	60	Name	
21	352-386	35	Address	
22	387-406	20	City	
23	407-408	2	State	
24	409-417	9	ZIP Code	
25	418-426	9	Account No.	Enter your Federal Employer's Identification Number.
26	427-437	11	Space filled	
27	438-449	12	Space filled	Used by IDOR
28	450-460	11	Space filled	Used by IDOR (filename)